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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 30th April 1966

G.S.R. 654.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts straw

board and mill board falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of 28 paise per kilogram.

Explanation.—For the purposes of this notification—

(1) 'mill board' means any unbleached homogeneous board, having a thickness exceeding 0·50 millimeters and made—

(a) out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto, and

(b) on an intermittent board machine, the process of drying of the wet board being a distinct process carried out without the aid of the same machine on which the board is formed;

(2) 'straw board' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these:

Provided that—

(i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and

(ii) such board shall not be specially compressed and shall not have any paper pasted on either surface.

[No. 66/66.]

G.S.R. 655.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 35/64-Central Excises, dated the 1st March, 1964, namely:—

In the said notification,—

(a) in the main paragraph, for the words 'pulp board including grey board', the words 'mill board' shall be substituted;

(b) for Table I and the proviso including Table II, the following Table, proviso and Explanation shall be substituted, namely:—

Quantity	Amount
(1)	(2)
On the 1st 125 metric tonnes	Nil.
On the next 375 metric tonnes	16 paise per kilogram

Provided that where a factory producing straw board and mill board is run at different times of any financial year by different manufacturers, the quantity of such boards cleared from such factory in any such financial year at 'nil' and concessional rates of duty shall not exceed in the aggregate the limits specified in column (1) of the Table.

Explanation—For the purposes of this notification—

(1) 'mill board' means any unbleached homogeneous board, having a thickness exceeding 0·50 millimeters and made—

(a) out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matters being added thereto, and

(b) on an intermittent board machine, the process of drying of the wet board being a distinct process carried out without the aid of the same machine on which the board is formed;

(2) 'straw board' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these:

Provided that—

(i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and

(ii) such board shall not be specially compressed and shall not have any paper pasted on either surface."

[No. 67/66.]

G.S.R. 656.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 163/65-Central Excises, dated the 1st October, 1965, namely:—

In the said notification—

(i) in the Table, for the entry in column (2) against S.No. 4, the entry "Newsprint and board other than straw board and mill board" shall be substituted;

(ii) the proviso occurring immediately after the Table shall be omitted;

(iii) after Explanation II, the following Explanation shall be added, namely:—

"*Explanation III*—For the purposes of this notification—

(1) 'mill board' means any unbleached homogeneous board, having a thickness exceeding 0·50 millimeters and made—

(a) out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto, and

(b) on an intermittent board machine, the process of drying of the wet board being a distinct process carried out without the aid of the same machine on which the board is formed;

(2) 'straw board' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these:

Provided that—

(i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and

(ii) such board shall not be specially compressed and shall not have any paper pasted on either surface."

[No. 68/66.]

G.S.R. 657.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 48 of the Finance Bill, 1966, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts straw board and mill board, falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the special duty of excise leviable thereon under sub-clause (1) of clause 48 aforesaid.

Explanation—For the purposes of this notification—

(1) 'mill board' means any unbleached homogeneous board, having a thickness exceeding 0·50 millimeters and made—

(a) out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto, and

(b) on an intermittent board machine, the process of drying of the wet board being a distinct process carried out without the aid of the same machine on which the board is formed;

(2) 'straw board' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these:

Provided that—

(i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and

(ii) such board shall not be specially compressed and shall not have any paper pasted on either surface.

[No. 69/66.]

G.S.R. 658.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 28/66-Central Excises, dated the 1st March, 1966, namely:—

In the Table annexed to the said notification for the entries against S. Nos. 4 and 5, the following entries shall be substituted, namely:—

TABLE

S.No.	Description	Duty	
		Single yarn, whether grey or bleached, and grey multiple fold yarn in hanks	All others
(1)	(2)	(3)	(4)
		(Rs. per kilogram)	
"4.	Cotton twist, yarn or thread of 29 or more counts but less than 34 counts	0·05	0·50
5.	Cotton twist, yarn or thread of 22 or more counts but less than 29 counts	Nil.	0·40"

[No. 70/66.]

G.S.R. 659.—In pursuance of rule 96W of the Central Excise Rules, 1944, the Central Gove nment hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 28/66-Central Excises, dated the 1st March, 1966, namely:—

In the Table annexed to the said notification, for the entry in column (3) against S. No. 2, the entry "7·50" shall be substituted.

[No. 71/66.]

G.S.R. 660.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 29/66-Central Excises, dated the 1st March, 1966, namely:—

In the said notification, in the proviso, in sub-clause (a) of clause 2, for the word 'half', the word 'one-third' shall be substituted.

[No. 72/66.]

G.S.R. 661.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 48/64-Central Excises dated the 1st March, 1964, namely:—

In the said notification, in clause (a) of the main paragraph, for the word "half", the word "two-thirds" shall be substituted.

[No. 73/66.]

G.S.R. 662.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts sulphuric acid [falling under Item No. 14G of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)] used in the manufacture of chemical fertilizers from the whole of the duty of excise leviable thereon:

Provided that in respect of such use elsewhere than in the factory of production of sulphuric acid the procedure set out in Chapter X of the said Rules shall be followed.

[No. 74/66.]

S. K. BHATTACHARJEE, Jt. Secy.

(Department of Revenue and Insurance)

CENTRAL EXCISES

New Delhi, the 30th April 1966

G.S.R. 662-A.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the late Department of Revenue and Company Law in the Ministry of Finance No. 97/64-Central Excises, dated the 17th April, 1964, the Central Government hereby exempts matches specified in column (2) of the Table I below, falling under Item No. 38 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and cleared by any manufacturer for home consumption during any financial year, from so much of the duty of excise leviable thereon as is in excess of the rate specified in the corresponding entry in column (3) of the said Table;

TABLE I

Category (1)	Specification of matches (2)	Rate (3)
		(per gross boxes of 50 matches) Rs.
A	Matches cleared for home consumption from a factory the output of which in the financial year 1964-65 exceeded 4000 million matches	4·60
B	Matches cleared for home consumption from a factory the output of which in the financial year 1964-65 exceeded 500 million matches, but did not exceed 4000 million matches:	
	(*i*) on the first 4000 million matches cleared	4·40
	(*ii*) on matches cleared in excess of 4000 million and upto 8000 million matches	4·50
C	Matches cleared for home consumption from a factory the output of which in the financial year 1964-65 exceeded 75 million matches, but did not exceed 500 million matches:	
	(*i*) on the first 500 million matches cleared	4·10
	(*ii*) on matches cleared in excess of 500 million and upto 750 million matches	4·25
D	Matches cleared for home consumption from a factory the output of which in the financial year 1964-65 did not exceed 75 million matches :	
	(*i*) on the first 75 million matches cleared	3·75
	(*ii*) on matches cleared in excess of 75 million and upto 100 million matches	3·90

Provided that—

(1) in determining the rates of duty payable under this notification, account shall be taken of all matches produced in the factory during the relevant financial year, whether—

(a) such matches were packed in boxes of 50s or otherwise, or

(b) the factory producing such matches was run at different times of the said financial year by different manufacturers;

(2) if during the financial year, a factory in category B, category C or category D desires to clear matches for home consumption in excess of 8,000 million, 750 million or 100 million, as the case may be, such matches shall be assessed at the appropriate rate in the next higher category; and in the next succeeding financial year, such a factory shall, subject to the provisions contained hereinafter, be placed in such higher category as is appropriate with reference to the rate of duty paid on the last clearance in the relevant preceding financial year;

(3) any manufacturer who applied for a licence on or after the 1st May 1963, but not later than the 31st March, 1964 for a licence to manufacture matches (in his factory) the splints of which are not to be made of bamboo or the boxes of which are not to be made of card board or bamboo veneers, and whose output of matches during the financial year 1963-64 exceeded 75 million matches, but did not exceed 500 million matches and who was required to pay duty during the financial year 1964-65 at a rate appropriate to a factory in category B, shall during the financial year 1966-67 and in any subsequent financial year pay duty at the rates appropriate to a factory in category C if the output of the factory during the preceding financial year did not exceed 100 million matches and at rates appropriate to a factory in category B if the output of the factory exceeded 100 million but did not exceed 750 million matches during the preceding financial year and at the higher of the rates appropriate to a factory in category B if the output of the factory exceeded 750 million matches during the preceding financial year;

(4) the category of the factory for the first financial year of production in respect of which the manufacturer applied or applies for a licence on or after the 1st April, 1964 shall be determined on the basis of the estimated production in his factory calculated *pro-rata* for the whole financial year; and if the production for the financial year so estimated does not exceed 4,000 million matches and if the matches to be manufactured are those, the splints of which are not to be made of bamboo or the boxes of which are not to be made of card board or bamboo veneers, the manufacturers shall pay duty on such matches at the rates set out in Table II below:—

TABLE II

Description (1)	Category (2)	Rate of duty (3)
		(per gross boxes of 50 matches)
Factory whose estimated production during a financial year exceeds 500 million but does not exceed 4000 million matches.	B	Rs. 4·50 on the clearances upto 4000 million matches.
Factory whose estimated production during a financial year exceeds 75 million matches but does not exceed 500 million matches.	C	Rs. 4·40 on the clearances upto 500 million matches.
Factory whose estimated production during a financial year does not exceed 75 million matches.	D	Rs. 4·10 on the clearances upto 75 million matches.

If the actual output of such factories in category B or category C or category D of the said Table-II exceeds in a financial year 4,000 million, 500 million or 75 million, as the case may be, the duty on the entire quantity of matches cleared for home consumption in that financial year, shall be paid at the rates set out in Table III.

TABLE III

Category according to Table-II (1)	Rate of duty (per gross boxes of 50 matches) (2)	Condition (3)
	Rs.	
B . . .	4·60	If clearances exceed 4,000 million matches.
C . . .	4·50	If clearances exceed 500 million but do not exceed 4000 million matches.
D . . .	4·40	If clearances exceed 100 million, but do not exceed 500 million matches.
	4·25	If clearances exceed 75 million but do not exceed 100 million matches.

(5) if a factory for which a manufacturer applied or applies for a licence on or after the 1st April, 1966 and whose estimated output during any financial year does not exceed 75 million matches and which is recommended by the Khadi and Village Industries Commission for exemption under this notification as a bonafide cottage unit, and whose actual annual output does not also exceed 75 million matches, such matches (up to 75 million) shall be allowed to be cleared at Rs. 3·75 per gross boxes of 50 matches;

(6) any manufacturer who applied or applies on or after the first April, 1964 for a licence to manufacture matches in his factory and the rate of duty applicable for the first financial year of production has been determined in the manner laid down in clause (4), shall in any subsequent financial year pay duty at the respective rate as shown in Table IV below:

TABLE IV

Description	Rate of duty (Rs. pe gross boxes of 50 matches).
(1)	(2)
Where the output in the relevant preceding financial year—	
(*i*) did not exceed 100 million matches	4·10
(*ii*) exceeded 100 million but did not exceed 750 million matches .	4·40
(*iii*) exceeded 750 million matches but did not exceed 4000 million matches	4·50

(7) in respect of a factory from which no matches are cleared during a financial year for which it had a licence, notwithstanding anything hereinbefore contained, the manufacturer shall pay at the rate appropriate to a B category factory referred to in Table I on matches cleared therefrom for home consumption during the following financial year;

(8) in the case of any factory using card board boxes, the amount of exemption shall be increased by 30 naye paise per gross of boxes;

(9) in the case of any factory falling in category C or category D the rate of exemption shall be increased by 50 paise per gross of boxes, if bamboo is used for splints or for both splints and veneers;

(10) the rate of duty applicable to matches produced in a factory, the annual output of which does not exceed 750 million matches, the splints of which are made of bamboo and which are packed in boxes of 40s shall be four-fifths of the rate applicable to matches of identical description produced in the same factory but packed in boxes of 50s; and if such packing in boxes of 50s is not done, it shall be four-fifths of the notionally determined rate for matches packed in boxes of 50s.

[No. 75/66.]

T. C. SETH, Jt. Secy.

MINISTRY OF PETROLEUM AND CHEMICALS

ERRATUM

In the Ministry of Petroleum and Chemicals (Department of Petroleum) notification No. F. 101(37)/66-PPD, dated 16th April, 1966, published in the Gazette of India Extraordinary, Part II—Section 3(i), dated 16th April, 1966, as G.S.R. 582, for signature "S. K. GUPTA" *read* "S. K. GUHA"

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